



HOWARD COUNTY DEPARTMENT OF FINANCE

3430 Court House Drive

■ Ellicott City, Maryland 21043

■ 410-313-4076

Website: <http://taxcredits.howardcountymd.gov>

(Fax) 410-313-4099

(TDD) 410-313-2323

2019 PUBLIC SAFETY OFFICER PROPERTY TAX CREDIT APPLICATION

BEFORE YOU BEGIN, YOU WILL NEED THE FOLLOWING ITEMS TO COMPLETE THIS APPLICATION

- Copy of your valid Maryland Government issued photo I.D. (Driver's license or MVA issued I.D.)
- First page of deed for dwelling showing ownership interest of applicant
- Six months of a recent utility bills- i.e. BGE, Cable or phone **first page only**
(summaries and bill history will not be accepted)

Date of Application _____ Property Account Number _____

Public Safety Officer's: First name _____ Last name _____

Property Address _____ City _____ Zip _____

Mailing Address (if applicable) _____ City _____ Zip _____

Email Address: _____ Telephone Number: _____

Please check eligibility for the County property tax credit (only one):

- ☐ I am currently employed as a full-time **Firefighter/EMT** with Howard County and have completed the probationary period with Howard County.
- ☐ I am currently employed as a full-time **Correctional Officer** with Howard County and I have completed the probationary period with Howard County.
- ☐ I am currently a full-time **Police Officer** with Howard County and I have completed the probationary period with Howard County.
- ☐ I am currently a full-time deputy **Sheriff** with Howard County and I have completed the probationary period with Howard County.
- ☐ I am a Howard County **Volunteer Firefighter**, have maintained active service for the preceding year, and I have served as a volunteer firefighter for at least 5 continuous years.
- ☐ I am currently a full-time **911 Telecom Operator** with Howard County and have completed the probationary period with Howard County.

I own the property to which the credit will be applied, it is used as my principal residence and I will occupy the property for more than 6 months of a 12-month period: ☐ Yes ☐ No

I do not receive a tax credit for the property pursuant to County Code §20.129 (Elderly Resident Tax Credit) or §20.129E (Tax Credit for Seniors and Retired Military) for this property. ☐ Yes ☐ No

I hereby certify that I have read County Code § 20.129F and that I am eligible for the tax credit for the residential property described above. I understand that this is a tax credit that can be received against the County property tax. The tax credit may be granted in an amount up to \$2,500, but not to exceed the amount of tax due on the property.

I understand that this tax credit is available for a period of one taxable year and must be renewed. I understand I must re-apply each year for the tax credit to be applicable.

I understand that the tax credit shall terminate for no longer being employed as a public safety officer with Howard County or no longer meeting the eligibility requirement for a volunteer member, or no longer residing in or owning the dwelling for which the tax credit was granted.

IF I AM SEPARATED FROM EMPLOYMENT “FOR CAUSE” AS SET FORTH IN COUNTY CODE § 1.115, I AM LIABLE FOR THE PROPERTY TAXES I WOULD HAVE BEEN LIABLE FOR IN THE TAXABLE YEAR OF THE SEPARATION OF EMPLOYMENT, AS IF THE TAX CREDIT HAD NOT BEEN GRANTED; INCLUDING INTEREST AND PENALTIES ON THOSE TAXES.

IF I AM SEPARATED FROM EMPLOYMENT FOR REASONS OTHER THAN “FOR CAUSE” AS SET FORTH IN COUNTY CODE § 1.115, THE TAX CREDIT SHALL BE APPLIED ONLY TO THE PORTION OF THE TAXABLE YEAR FOR WHICH I WAS ELIGIBLE FOR THE TAX CREDIT AND I AM LIABLE FOR ALL REMAINING PROPERTY TAXES WHICH MAY INCUR INTEREST AND PENALTIES ON THOSE TAXES.

I declare under penalties of perjury provided for by the Tax-Property Article of the Annotated Code of Maryland, § 1-201, that all information above is true, correct, and complete to the best of my knowledge and belief. I give Howard County Government and the State Department of Assessments and Taxation permission to take whatever action is necessary to verify my eligibility for the tax credit.

IMPORTANT! This application must be received on or before September 1, 2019 to be considered for the taxable year beginning July 1, 2019. Please read County Code § 20.129F which is the basis in determining whether the qualifications are fulfilled to receive the tax credit.

Applicant signature

Date

Co- Applicant Signature

Date

For all inquiries about the Public Safety Officer Credit Program contact:
Howard County Department of Finance, 3430 Court House Dr., Ellicott City, MD 21043
Ph (410) 313-4076, Fax (410) 313-4099
Email: taxcredit@howardcountymd.gov